

ELECTRONICALLY FILED
APRIL 26 2007

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*Counsel for the Official Committee of Equity Security
Holders of USA Capital First Trust Deed Fund, LLC*

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

12	In re:	) BK-S-06-10725-LBR
13	USA COMMERCIAL MORTGAGE COMPANY	) Chapter 11
14	Debtor)
15	<hr/>	<hr/>
16	In re:	) BK-S-06-10726-LBR
17	USA CAPITAL REALTY ADVISORS, LLC,	) Chapter 11
18	Debtor)
19	<hr/>	<hr/>
20	In re:	) BK-S-06-10727-LBR
21	USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,	) Chapter 11
22	Debtor)
23	<hr/>	<hr/>
24	In re:	) BK-S-06-10728-LBR
25	USA CAPITAL FIRST TRUST DEED FUND, LLC,	) Chapter 11
26	Debtor.)
27	<hr/>	<hr/>
28	In re:	) BK-S-06-10729-LBR
29	USA SECURITIES, LLC,	) Chapter 11
30	Debtor.)
31	<hr/>	<hr/>
32	Affects)
33	<hr/>	<hr/>
34	<input type="checkbox"/> All Debtors	) Date: June 22, 2007
35	<input type="checkbox"/> USA Commercial Mortgage Co.	) Time: 9:30 a.m.
36	<input type="checkbox"/> USA Securities, LLC)
37	<input type="checkbox"/> USA Capital Realty Advisors, LLC)
38	<input type="checkbox"/> USA Capital Diversified Trust Deed)
39	<input checked="" type="checkbox"/> USA Capital First Trust Deed Fund, LLC)

**DECLARATION OF SHLOMO S. SHERMAN, ESQ. IN SUPPORT OF THE SECOND AND
FINAL APPLICATION OF SHEA & CARLYON, LTD., SPECIAL (LOCAL) COUNSEL TO
THE OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS OF USA CAPITAL
FIRST TRUST DEED FUND, LLC FOR PAYMENT OF FEES AND REIMBURSEMENT OF
EXPENSES (AFFECTS USA CAPITAL FIRST TRUST DEED FUND, LLC)**

1 I, SHLOMO S. SHERMAN, ESQ., hereby declare as follows:

2 1. The following facts are personally known to me, and if called to do so, I could
3 and would competently testify thereto.

4 2. I am an associate with the law firm of Shea & Carlyon, Ltd. ("SC"), special
5 (Nevada) counsel for the Official Committee of Equity Security Holders of USA Capital First
6 Trust Deed Fund, LLC (the "FTDF Committee"), and I make this declaration in support of the
7 Second and Final Application of Shea & Carlyon, Ltd., Special (Local) Counsel to the Official
8 Committee of Equity Security Holders of USA Capital First Trust Deed Fund, LLC for
9 Payment of Fees and Reimbursement of Expenses (the "Application").

10 3. I have personally reviewed the information contained in the Application, and
11 the same is true and correct to the best of my knowledge, information and belief.

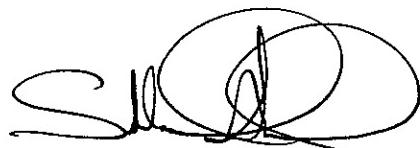
12 4. SC bills for expenses, including in house photocopies (\$.25 per page); telefax
13 transmissions (\$1.00 per page long distance; \$.50 per page local); scanning/large print jobs
14 (\$.10 per page); messenger service (\$7.50 to \$10.00 per "run" or actual cost where outside
15 messenger service is required on an emergency or out of area basis); postage (actual cost);
16 Westlaw (actual cost)¹; long distance telephone (actual cost); and third party expenses
17 (including court reporter fees, costs of tapes and transcripts, outside copying services, filing
18 fees, and meals).

19 5. The chronological list of fees and expenses incurred during the period of
20 August 1, 2006 through March 12, 2007 attached to the Application as Exhibits 4 and 6,
21 respectively, are true and accurate copies of invoices that are maintained by SC in the ordinary
22 course of business.

1 6. The chronological list of fees and expenses incurred during the period of April
2 24, 2006 through May 9, 2006 in the course of representing the Ad Hoc Committee (as
3 defined in the Application) prior to the appointment of the FTDF Committee, a copy of which
4 is attached to the Application as Exhibit 7, are true and accurate copies of invoices that are
5 maintained by SC in the ordinary course of business.
6

7 7. I have personally reviewed and edited the bill in this matter, and it represents
8 the true and correct charges to the best of my knowledge, information and belief.
9

DATED this 26th day of April, 2007.



SHLOMO S. SHERMAN, ESQ.

27 28 ¹ SC currently subscribes to unlimited use of federal and state cases and statutes and does not pass charges for such flat fee subscriptions on to its clients.